

1 ABC  
 2 TEST OF DETAILS EXPORT SALES  
 3 FOR THE MONTH OF JULY, 2011  
 4  
 5 **Objective:**  
 6 To ensure that Export sales recorded in the ledger exists and accurately recorded, as well as the transactions comply with the  
 7 company policies.  
 8  
 9 **Checked That:**  
 10 1 Verified from Tax payment ledger.  
 11 2 Goods declaration/other reliable document attached with the invoice.  
 12 3 Entry in the correct party ledger account.  
 13 4 Casting, commission exp. and Authorization.  
 14 5 Invoice verified from export sales data.

Prepared By: Mancoor  
 Reviewed By:  
 Date:

14 **Sampling Methodology:**  
 15 100% Transactions are verified.

Sl	Invoice Date	Voucher #	Invoice #	Customer	Invoice amount				Checked That					Exp	
					As / Ledger US Dollars	As / export Dept Euro	As / Ledger US Dollars	Difference	1	2	3	4	5		
19															
20	04.07.2011		7646	DPAM	88,457.7	58,793.00	88,101.92	356	✓	✗	✓	✓	✗	Exchange Gain is not in voucher is directly adju	
31	#N/A	070504	7652-1	#N/A	32,290.7	#N/A	#N/A	#N/A	✓	✗	✓	✓	#N/A	Invoice not found from I	
32	04.07.2011		7657	TEDDY SMITH	43,893.4	29,873.75	43,016.76	(877)	✓	✗	✓	✓	✗	Exchange Loss is not in voucher is directly adju	
33	04.07.2011		7659	C&A	44,481.1	30,781.50	43,881.33	600	✓	✗	✓	✓	✗	Exchange Gain is not in voucher is directly adju	
37	11.07.2011		7675	H&M	14,750.0	-	14,750.00	(0.00)	✓	✗	✓	✓	✗		
41	#N/A	071203	7679	#N/A	74,000.0	#N/A	#N/A	#N/A	✓	✗	✓	✓	#N/A	Invoice not found from I	
42	#N/A	071503	7682	#N/A	154,154.7	#N/A	#N/A	#N/A	✓	✗	✓	✓	#N/A	Invoice not found from I	
59	20.07.2011		7703	C&A	46,883.3	32,038.50	45,483.31	1,390	✓	✗	✓	✓	✗	Exchange Gain is not in voucher is directly adju	
60	20.07.2011		7702	C&A	47,155.0	32,483.50	46,083.97	1,071	✓	✗	✓	✓	✗	Exchange Gain is not in voucher is directly adju	
84	25.07.2011		7708	C&A	133,391.0	92,178.75	131,815.81	1,576	✓	✗	✓	✓	✗	Exchange Gain is not in voucher is directly adju	
85	29.07.2011		7713	ONY	7,587.0	-	-	7,587	✓	✗	✓	✓	✗	This invoice does not af	
87	27.07.2011		7682-1	DPAM	153,817.4	100,943.75	153,818.64	(1)	✓	✗	✓	✓	✗	Invoice amount \$131,48	
76	30.07.2011		7710	DPAM	71,603.0	48,590.00	70,913.70	689	✓	✗	✓	✓	✗	Exchange Gain is not in voucher is directly adju	

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### **Table of Contents Sample Audit Working Papers Excel**

1. Understanding the eBook Sample Audit Working Papers Excel
  - The Rise of Digital Reading Sample Audit Working Papers Excel
  - Advantages of eBooks Over Traditional Books
2. Identifying Sample Audit Working Papers Excel
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Sample Audit Working Papers Excel
  - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Audit Working Papers Excel
  - Personalized Recommendations

- Sample Audit Working Papers Excel User Reviews and Ratings
- Sample Audit Working Papers Excel and Bestseller Lists
- 5. Accessing Sample Audit Working Papers Excel Free and Paid eBooks
  - Sample Audit Working Papers Excel Public Domain eBooks
  - Sample Audit Working Papers Excel eBook Subscription Services
  - Sample Audit Working Papers Excel Budget-Friendly Options
- 6. Navigating Sample Audit Working Papers Excel eBook Formats
  - ePub, PDF, MOBI, and More
  - Sample Audit Working Papers Excel Compatibility with Devices
  - Sample Audit Working Papers Excel Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Sample Audit Working Papers Excel
  - Highlighting and Note-Taking Sample Audit Working Papers Excel
  - Interactive Elements Sample Audit Working Papers Excel
- 8. Staying Engaged with Sample Audit Working Papers Excel
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Sample Audit Working Papers Excel
- 9. Balancing eBooks and Physical Books Sample Audit Working Papers Excel
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Sample Audit Working Papers Excel
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Audit Working Papers Excel
  - Setting Reading Goals Sample Audit Working Papers Excel
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Audit Working Papers Excel
  - Fact-Checking eBook Content of Sample Audit Working Papers Excel

- Distinguishing Credible Sources
13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development
    - Exploring Educational eBooks
  14. Embracing eBook Trends
    - Integration of Multimedia Elements
    - Interactive and Gamified eBooks

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